

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-23

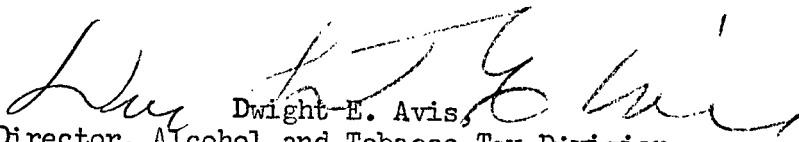
June 11, 1956

Improper Bottling of Distilled Spirits
Under Certificates of Exemption from
Label Approval in Non-Standard Size
Containers.

Distillers, rectifiers and
others concerned:

1. This circular is being issued to provide information to all bottlers of distilled spirits concerning 26 CFR 175.2 which provides that the size and filling of bottles contained in 27 CFR Part 5 (Regulations No. 5 under the Federal Alcohol Administration Act, Relating to Labeling and Advertising of Distilled Spirits) are extended to and made a part of the regulations pertaining to traffic in containers of distilled spirits.
2. This provision is not applicable to containers of a capacity less than 1/2 pint, as a "container" in 26 CFR 175.11 is defined as a vessel of a capacity of not less than 1/2 pint and not more than 5 wine gallons designed or intended for use for the sale of distilled spirits for other than industrial use.
3. Under the provisions of 26 CFR Part 175 distilled spirits which are subject to the standards of fill prescribed in 27 CFR 5.73, namely, 1 gallon, 1/2 gallon, 1 quart, 4/5 quart, 1 pint, 1/2 pint, and for Scotch and Irish Whiskey and Scotch type whisky and for brandy and rum, 4/5 pint, may not be packaged in other size containers under certificates of exemption from label approval, regardless of whether or not they are permitted by the laws and regulations of the state in which the sale of such distilled spirits would be made.
4. Appropriate steps are being taken to terminate the improper packaging of distilled spirits by any permittees who have undertaken such operations because of their unfamiliarity with existing regulations.
5. Inquiries in regard to this industry circular should refer to the number thereof and to the symbols: O:AT:BP.

IRS-19569


Dwight E. Avis,
Director, Alcohol and Tobacco Tax Division.